

First Union Rail Corporation

One O'Hare Center
6250 River Road, Suite 5000
Rosemont, Illinois 60018-4214
847 318-7575
Fax 847 318-7588

RECORDATION NO. 21382 FILED
MAY 7 '98 3-27 PM

May 5, 1998

**FIRST
UNION®**

VIA FEDERAL EXPRESS

Surface Transportation Board
Attn: Jan Fort
1925 K Street, N.W.
Room 704
Washington, D.C. 20423-0001

Re: Memorandum of Lease Agreement

Dear Ms. Fort:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301 (a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated March 25, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents. The names and addresses of the parties to the enclosed document are:

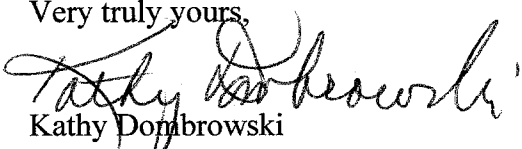
Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Brandenburg Industrial Service Company
1905 E. Fourth Street
Bethlehem, PA 18015

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A, as attached to such Memorandum.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned.

Very truly yours,


Kathy Dombrowski
Manager-Documentation

Enclosures
(BIS001)

BIS001

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EXHIBIT A
to
RIDER NO. 1

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 25th day of March, 1998, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and BRANDENBURG INDUSTRIAL SERVICE COMPANY ("Lessee"), a Illinois corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Master Lease Agreement (the "Lease"), dated as of March 25, 1998, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of March 25, 1998 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]
Name: K.A. DMBROWSKI
Title: Manager - Documentation

By: [Signature]
Name: RICHARD F. SEYMOUR
Title: Vice President Sales & Marketing

Executed on this 27th day of April, 1998.

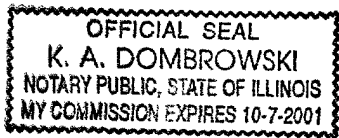
[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, K.A. Dombrowski, a Notary Public of the County and State
aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and
acknowledged his due execution of the foregoing Memorandum of Lease.

1998 WITNESS my hand and official stamp or seal, this 27th day of April.



K.A. Dombrowski
Notary Public

My Commission Expires:

10-7-2001

(Notary Public)

LESSEE:

BRANDENBURG INDUSTRIAL
SERVICE COMPANY

ATTEST:

By: [Signature]
Name: LYNN M. JASINOWSKI
Title: TREASURER

By: [Signature]
Name: Wm. D. Somerville
Title: President

Executed on this 16th day of April, 1998.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Cook

I, Dawn M. Wolz, a Notary Public of the County and State
aforesaid, certify that Lynn M. Jasinowski personally appeared before me this day and
acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 16th day of April,
1998.

[Signature]
Notary Public

My Commission Expires:

9/25/98

(Notary Public)

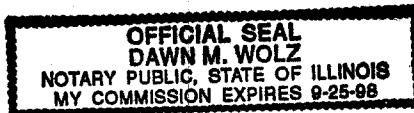


EXHIBIT A
to
MEMORANDUM OF LEASE

DESCRIPTION OF CARS: Used 2743cfc, 100-ton, 52'-6" Thrall built gondolas

CAR NUMBERS: RUSX 15000 through 15049